FIRST REGULAR SESSION

HOUSE BILL NO. 206

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES VAN ZANDT AND CAMPBELL (Co-sponsors).

Pre-filed December 21, 2000, and 1000 copies ordered printed.

ANNE C. WALKER, Chief Clerk

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AN ACT

To amend chapter 94, RSMo, relating to taxation by cities by adding thereto one new section relating to the same subject.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 94, RSMo, is amended by adding thereto one new section, to be known as section 94.1020, to read as follows:

94.1020. 1. Notwithstanding any other provision of law to the contrary, the governing body of a city with a population of more than four hundred thousand inhabitants which is located in more than one county may levy and collect license taxes in any amount not to exceed one dollar per day per passenger motor vehicle rented within the city limits for a period of thirty days or less. The amount of the license tax imposed by such city shall be uniform for all passenger motor vehicles. The proceeds of the license tax authorized by this section shall be used exclusively for the construction, operation, improvement and expansion of convention, sports, exhibition, trade and tourism facilities within the city.

2. Before imposing any license tax authorized by this section, the governing body of the city shall submit the proposed license tax to the voters of the city for approval or rejection at a citywide election. If the license fee is approved by a majority of the qualified voters in the city, the city may impose the duty of collecting and remitting the license tax to the city upon businesses renting passenger motor vehicles and may also prescribe penalties for a business's failure to perform such duties.